

**Hearing Date and Time: August 21, 2013 at 10:00 a.m. (Prevailing Eastern Time)**  
**Response Date and Time: July 26, 2013 at 4:00 p.m. (Prevailing Eastern Time)**

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Jordan A. Wishnew

*Counsel for the Debtors and  
Debtors in Possession*

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

-----	)	
In re:	)	Case No. 12-12020 (MG)
	)	
RESIDENTIAL CAPITAL, LLC, <u>et al.</u> ,	)	Chapter 11
	)	
Debtors.	)	Jointly Administered
-----	)	

**NOTICE OF DEBTORS' TWELFTH OMNIBUS OBJECTION  
TO CLAIMS (NO LIABILITY – PAID AND SATISFIED TAX CLAIMS)**

**PLEASE TAKE NOTICE** that the undersigned have filed the attached *Debtors' Twelfth Omnibus Objection to Claims (No Liability - Paid and Satisfied Tax Claims)* (the "Omnibus Objection"), which seeks to alter your rights by either disallowing, modifying and/or reducing your claim against the above-captioned Debtors.

**PLEASE TAKE FURTHER NOTICE** that a hearing on the Omnibus Objection will take place on **August 21, 2013 at 10:00 a.m. (Prevailing Eastern Time)** before the Honorable Martin Glenn, at the United States Bankruptcy Court for the Southern District of New York, Alexander Hamilton Custom House, One Bowling Green, New York, New York 10004-1408, Room 501.

**PLEASE TAKE FURTHER NOTICE** that objections, if any, to the Omnibus Objection must be made in writing, conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Notice, Case Management, and Administrative Procedures approved by the Bankruptcy Court [Docket No. 141], be filed electronically by registered users of the Bankruptcy Court's electronic case filing system, and be served, so as to be received no later than **July 26, 2013 at 4:00 p.m. (Prevailing Eastern Time)**, upon: (a) counsel to the Debtors, Morrison & Foerster LLP, 1290 Avenue of the Americas, New York, NY 10104 (Attention: Gary S. Lee, Norman S. Rosenbaum, and Jordan A. Wishnew); (b) the Office of the United States Trustee for the Southern District of New York, 33 Whitehall Street, 21st Floor, New York, NY 10004 (Attention: Tracy Hope Davis, Linda A. Riffkin, and Brian S. Masumoto); (c) the Office of the United States Attorney General, U.S. Department of Justice, 950 Pennsylvania Avenue NW, Washington, DC 20530-0001 (Attention: US Attorney General, Eric H. Holder, Jr.); (d) Office of the New York State Attorney General, The Capitol, Albany, NY 12224-0341 (Attention: Nancy Lord, Esq. and Enid N. Stuart, Esq.); (e) Office of the U.S. Attorney for the Southern District of New York, One St. Andrews Plaza, New York, NY 10007 (Attention: Joseph N. Cordaro, Esq.); (f) counsel for Ally Financial Inc., Kirkland & Ellis LLP, 153 East 53rd Street, New York, NY 10022 (Attention: Richard M. Cieri and Ray Schrock); (g) counsel for the committee of unsecured creditors, Kramer Levin Naftalis & Frankel LLP, 1177 Avenue of the Americas, New York, NY 10036 (Attention: Kenneth Eckstein and Douglas Mannal); (h) counsel for Ocwen Loan Servicing, LLC, Clifford Chance US LLP, 31 West 52nd Street, New York, NY 10019 (Attention: Jennifer C. DeMarco and Adam Lesman);

(i) counsel for Berkshire Hathaway Inc., Munger, Tolles & Olson LLP, 355 South Grand Avenue, Los Angeles, CA 90071 (Attention: Thomas Walper and Seth Goldman); (j) Internal Revenue Service, P.O. Box 7346, Philadelphia, PA 19101-7346 (if by overnight mail, to 2970 Market Street, Mail Stop 5-Q30.133, Philadelphia, PA 19104-5016); and (k) Securities and Exchange Commission, New York Regional Office, 3 World Financial Center, Suite 400, New York, NY 10281-1022 (Attention: George S. Canellos, Regional Director).

**PLEASE TAKE FURTHER NOTICE** that if you do not timely file and serve a written response to the relief requested in the Omnibus Objection, the Bankruptcy Court may deem any opposition waived, treat the Omnibus Objection as conceded, and enter an order granting the relief requested in the Omnibus Objection without further notice or hearing.

Dated: July 3, 2013  
New York, New York

Respectfully submitted,

/s/ Norman S. Rosenbaum  
Gary S. Lee  
Norman S. Rosenbaum  
Jordan A. Wishnew  
MORRISON & FOERSTER LLP  
1290 Avenue of the Americas  
New York, New York 10104  
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*Counsel for the Debtors and  
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*Counsel for the Debtors  
and Debtors in Possession*

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

-----	)	
In re:	)	Case No. 12-12020 (MG)
	)	
RESIDENTIAL CAPITAL, LLC, <u>et al.</u> ,	)	Chapter 11
	)	
Debtors.	)	Jointly Administered
-----	)	

**DEBTORS' TWELFTH OMNIBUS OBJECTION  
TO CLAIMS (NO LIABILITY- PAID AND SATISFIED TAX CLAIMS)**

**THIS OBJECTION SEEKS TO DISALLOW AND EXPUNGE CERTAIN FILED PROOFS OF CLAIM. CLAIMANTS RECEIVING THIS OBJECTION SHOULD LOCATE THEIR NAMES AND CLAIMS ON EXHIBIT A ATTACHED TO THE PROPOSED ORDER.**

**IF YOU HAVE QUESTIONS, PLEASE CONTACT  
DEBTORS' COUNSEL, JORDAN A. WISHNEW, AT (212) 468-8000.**

TO THE HONORABLE MARTIN GLENN  
UNITED STATES BANKRUPTCY JUDGE:

Residential Capital, LLC and its affiliated debtors, in the above-captioned chapter 11 cases (the “Chapter 11 Cases”), as debtors and debtors in possession (collectively, the “Debtors”), respectfully represent:

**RELIEF REQUESTED**

1. The Debtors file this twelfth omnibus objection to claims (the “Twelfth Omnibus Claims Objection”) pursuant to section 502(b) of title 11 of the United States Code (the “Bankruptcy Code”), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and this Court’s order approving procedures for the filing of omnibus objections to proofs of claim filed in these Chapter 11 Cases (the “Procedures Order”) [Docket No. 3294], seeking entry of an order (the “Proposed Order”), in a form substantially similar to that attached hereto as Exhibit 1, to disallow and expunge the claims listed on Exhibit A<sup>1</sup> annexed to the Proposed Order. In support of this Twelfth Omnibus Claims Objection, the Debtors submit the Declaration of Deanna Horst in Support of the Debtors’ Twelfth Omnibus Claims Objection (the “Horst Declaration”), attached hereto as Exhibit 1 and filed concurrently herewith.

2. The Debtors have examined the proofs of claim identified on Exhibit A to the Proposed Order filed by certain taxing authorities (collectively, the “Taxing Authorities”) and determined that the proofs of claim listed under the heading “*Claims to be Disallowed and Expunged*” (collectively, the “Paid and Satisfied Tax Claims”) are no longer valid because the Debtors fully satisfied such claims in the ordinary course of business, as authorized by the

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<sup>1</sup> Claims listed on Exhibit A are reflected in the same manner as they appear on the claims register maintained by KCC (defined herein).

Court.<sup>2</sup> Accordingly, the Debtors seek entry of the Proposed Order disallowing and expunging the Paid and Satisfied Tax Claims from the claims register.

3. The Debtors expressly reserve all rights to object on any other basis to any Paid and Satisfied Tax Claim as to which the Court does not grant the relief requested herein.

### **JURISDICTION**

4. This Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334. Venue is proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409. This is a core proceeding pursuant to 28 U.S.C. § 157(b).

### **BACKGROUND**

5. On May 14, 2012, each of the Debtors filed a voluntary petition in this Court for relief under chapter 11 of the Bankruptcy Code. The Debtors are managing and operating their businesses as debtors in possession pursuant to Bankruptcy Code sections 1107(a) and 1108. These Chapter 11 Cases are being jointly administered pursuant to Bankruptcy Rule 1015(b).

6. On May 16, 2012, the United States Trustee for the Southern District of New York appointed a nine member official committee of unsecured creditors [Docket No. 102].

7. On June 20, 2012, the Court directed that an examiner be appointed, and on July 3, 2012, the Court approved Arthur J. Gonzalez as the examiner [Docket Nos. 454, 674].

8. On July 17, 2012, the Court entered an order [Docket No. 798] appointing Kurtzman Carson Consultants LLC (“KCC”) as the notice and claims agent in these Chapter 11 Cases. Among other things, KCC is authorized to (a) receive, maintain, and record and

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<sup>2</sup> The *Final Order Under Bankruptcy Code Sections 105(a), 363, 506(a), 507(a)(8), 541 and 1129 and Bankruptcy Rule 6003 Authorizing Payment of Taxes and Regulatory Fees* [Docket No. 384] permits the Debtors, among other things, to pay taxes and regulatory fees to Taxing Authorities in the ordinary course of their businesses, including, but not limited to, such taxes and fees relating to amounts accrued prepetition and postpetition.

otherwise administer the proofs of claim filed in these Chapter 11 Cases and (b) maintain official claims registers for each of the Debtors.

9. On August 29, 2012, this Court entered an order approving the Debtors' motion to establish procedures for filing proofs of claim in the Chapter 11 Cases [Docket No. 1309] (the "Bar Date Order"). The Bar Date Order established, among other things, (i) November 9, 2012 at 5:00 p.m. (Prevailing Eastern Time) as the deadline to file proofs of claim by virtually all creditors against the Debtors (the "General Bar Date") and prescribed the form and manner for filing proofs of claim; and (ii) November 30, 2012 at 5:00 p.m. (Prevailing Eastern Time) as the deadline for governmental units to file proofs of claim (the "Governmental Bar Date"). (Bar Date Order ¶¶ 2, 3). On November 7, 2012, the Court entered an order extending the General Bar Date to November 16, 2012 at 5:00 p.m. (Prevailing Eastern Time) [Docket No. 2093]. The Governmental Bar Date was not extended.

10. On March 21, 2013, the Court entered the Procedures Order, which authorizes the Debtors to, among other things, file omnibus objections to no more than 150 claims at a time, on various grounds, including those set forth in Bankruptcy Rule 3007(d) and those additional grounds set forth in the Procedures Order.

11. To date, approximately 6,860 proofs of claim have been filed in these Chapter 11 Cases as reflected on the Debtors' claims register.

**THE PAID AND SATISFIED TAX CLAIMS SHOULD BE  
DISALLOWED AND EXPUNGED**

12. Based upon their review of the proofs of claim filed on the claims register maintained by KCC, the Debtors determined that each Paid and Satisfied Tax Claim identified on Exhibit A annexed to the Proposed Order under the heading "*Claims to be Disallowed and Expunged*" has been satisfied in full during these Chapter 11 Cases pursuant to the authority granted to the Debtors by order of the Court, applicable law, or otherwise. Accordingly, these

claims do not represent valid prepetition claims against the Debtors. If the Paid and Satisfied Tax Claims are not disallowed and expunged, the Taxing Authorities who filed these proofs of claim may potentially receive a wholly improper recovery to the detriment of other creditors in these Chapter 11 Cases. (See Horst Declaration ¶ 4).

13. A filed proof of claim is “deemed allowed, unless a party in interest . . . objects.” 11 U.S.C. § 502(a). If an objection refuting at least one of the claim’s essential allegations is asserted, the claimant has the burden to demonstrate the validity of the claim. See In re Oneida Ltd., 400 B.R. 384, 389 (Bankr. S.D.N.Y. 2009); In re Adelphia Commc’ns Corp., Ch. 11 Case No. 02-41729 (REG), 2007 Bankr. LEXIS 660, at \*15 (Bankr. S.D.N.Y. Feb. 20, 2007); In re Rockefeller Ctr. Props., 272 B.R. 524, 539 (Bankr. S.D.N.Y. 2000).

14. Section 502(b)(1) of the Bankruptcy Code provides, in relevant part, that a claim may not be allowed to the extent that “such claim is unenforceable against the debtor and property of the debtor, under any agreement or applicable law.” 11 U.S.C. 502(b)(1). In addition, pursuant to Bankruptcy Rule 3007(d)(5), a debtor may object to claims and seek their disallowance where such claims “have been satisfied or released during the case in accordance with the Code, applicable rules, or a court order.” Fed. R. Bankr. P. 3007(d)(5). The Debtors diligently analyzed the proofs of claim identified on Exhibit A to the Proposed Order in combination with a review of their books and records, and determined that each Paid and Satisfied Tax Claim is no longer valid, as it has been fully satisfied by the Debtors in the ordinary course of business.

15. Accordingly, to avoid the possibility that the Taxing Authorities receive improper recoveries against the Debtors’ estates, and to ensure the Debtors’ creditors are not prejudiced by such improper recoveries, the Debtors request that the Court disallow and expunge in their entirety the Paid and Satisfied Tax Claims. Further, the Debtors reserve the right to



object to any Paid and Satisfied Tax Claim as to which the Court does not grant the relief requested herein on any other basis.

**NOTICE**

16. The Debtors have served notice of this Twelfth Omnibus Claims Objection in accordance with the Case Management Procedures entered on May 23, 2012 [Docket No. 141] and the Procedures Order. The Debtors submit that no other or further notice need be provided.

**NO PRIOR REQUEST**

17. No previous request for the relief sought herein has been made by the Debtors to this or any other court.

**CONCLUSION**

WHEREFORE, the Debtors respectfully request that the Court enter an order substantially in the form of the Proposed Order granting the relief requested herein and granting such other relief as is just and proper.

Dated: July 3, 2013  
New York, New York

/s/ Norman S. Rosenbaum  
Gary S. Lee  
Norman S. Rosenbaum  
Jordan A. Wishnew  
**MORRISON & FOERSTER LLP**  
1290 Avenue of the Americas  
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Facsimile: (212) 468-7900

*Counsel for the Debtors and  
Debtors in Possession*

**Exhibit 1**

**Horst Declaration**

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

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In re:	)	Case No. 12-12020 (MG)
	)	
RESIDENTIAL CAPITAL, LLC, <u>et al.</u> ,	)	Chapter 11
	)	
Debtors.	)	Jointly Administered
-----	)	

**DECLARATION OF DEANNA HORST IN SUPPORT OF DEBTORS’  
TWELFTH OMNIBUS OBJECTION TO CLAIMS  
(NO LIABILITY – PAID AND SATISFIED TAX CLAIMS)**

I, Deanna Horst, hereby declare as follows:

1. I am the Senior Director of Claims Management for Residential Capital, LLC and its affiliates (“ResCap”), a limited liability company organized under the laws of the state of Delaware and the parent of the other debtors and debtors in possession in the above-captioned Chapter 11 Cases (collectively, the “Debtors”).<sup>1</sup> I have been employed by affiliates of ResCap for eleven years, the last year in my current position. I began my association with ResCap in 2001 as the Director, Responsible Lending Manager, charged with managing the Debtors’ responsible lending on-site due diligence program. In 2002, I became the Director of Quality Asset Management, managing Client Repurchase, Quality Assurance and Compliance—a position I held until 2006, at which time I became the Vice President of the Credit Risk Group, managing Correspondent and Broker approval and monitoring. In 2011, I became the Vice President, Business Risk and Controls, and supported GMAC Mortgage, LLC and Ally Bank in this role. In my current position, I am responsible for Claims Management and Reconciliation and Client Recovery. I am authorized to submit this declaration (the “Declaration”) in support of

<sup>1</sup> The names of the Debtors in these cases and their respective tax identification numbers are identified on Exhibit 1 to the *Affidavit of James Whitlinger, Chief Financial Officer of Residential Capital, LLC, in Support of Chapter 11 Petitions and First Day Pleadings* [Docket No. 6], dated May 14, 2012.

the Debtors' Twelfth Omnibus Objection to Claims (No Liability – Paid and Satisfied Tax Claims) (the "Objection").<sup>2</sup>

2. Except as otherwise indicated, all facts set forth in this Declaration are based upon my personal knowledge of the Debtors' operations and finances, information learned from my review of relevant documents and information I have received through my discussions with other members of the Debtors' management or other employees of the Debtors, the Debtors' professionals and consultants, and/or Kurtzman Carson Consultants LLC ("KCC"), the Debtors' noticing and claims agent. If I were called upon to testify, I could and would testify competently to the facts set forth in the Objection on that basis.

3. In my capacity as Senior Director of Claims Management, I am intimately familiar with the Debtors' claims reconciliation process. Except as otherwise indicated, all statements in this Declaration are based upon my familiarity with the Debtors' books and records (the "Books and Records"), the Debtors' schedules of assets and liabilities and statements of financial affairs filed in these Chapter 11 Cases (collectively, the "Schedules"), my review and reconciliation of claims, and/or my review of relevant documents. I or my designee at my direction have reviewed and analyzed the proof of claim forms and supporting documentation, if any, filed by the claimants listed on Exhibit A annexed to the Proposed Order. In connection with such review and analysis, where applicable, the Debtors have reviewed (i) information supplied or verified by personnel in departments within the Debtors' various business units, (ii) the Books and Records, (iii) the Schedules, (iv) other filed proofs of claim, and/or (v) the official claims register maintained in the Debtors' Chapter 11 Cases.

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<sup>2</sup> Capitalized terms used herein but not otherwise defined shall have the meanings ascribed to such terms in the Objection.

4. Under my supervision, considerable resources and time have been expended to ensure a high level of diligence in reviewing and reconciling the proofs of claim filed in these Chapter 11 Cases. Based on a thorough review of the proofs of claim at issue and the Debtors' Books and Records, each claim on Exhibit A annexed to the Proposed Order should be disallowed and expunged because these claims were satisfied in full during these Chapter 11 Cases pursuant to the authority granted to the Debtors by order of the Court. If the Paid and Satisfied Tax Claims are not disallowed and expunged, the Taxing Authorities asserting such claims may potentially receive an improper distribution on account of the asserted liabilities to the detriment of other claimants.

5. Accordingly, based upon this review, and for the reasons set forth in the Objection, I have determined that each Paid and Satisfied Tax Claim that is the subject of the Objection should be accorded the proposed treatment described in the Objection.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct.

Dated: July 3, 2013

/s/ Deanna Horst  
Deanna Horst  
Senior Director of Claims Management for  
Residential Capital, LLC

**Exhibit 2**

**Proposed Order**

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

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In re:	)	Case No. 12-12020 (MG)
	)	
RESIDENTIAL CAPITAL, LLC, <u>et al.</u> ,	)	Chapter 11
	)	
Debtors.	)	Jointly Administered
-----	)	

**ORDER GRANTING DEBTORS' TWELFTH OMNIBUS OBJECTION TO CLAIMS  
(NO LIABILITY – PAID AND SATISFIED TAX CLAIMS)**

Upon the twelfth omnibus claims objection, dated July 3, 2013 (the “Twelfth Omnibus Claims Objection”),<sup>1</sup> of Residential Capital, LLC and its affiliated debtors in the above-referenced Chapter 11 Cases, as debtors and debtors in possession (collectively, the “Debtors”), seeking entry of an order, pursuant to section 502(b) of title 11 of the United States Code (the “Bankruptcy Code”), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure, and this Court’s order approving procedures for the filing of omnibus objections to proofs of claim [Docket No. 3294] (the “Procedures Order”), disallowing and expunging the Paid and Satisfied Tax Claims on the grounds that each Paid and Satisfied Tax Claim represents a tax obligation for which the Debtors have no liability, all as more fully described in the Twelfth Omnibus Claims Objection; and it appearing that this Court has jurisdiction to consider the Twelfth Omnibus Claims Objection pursuant to 28 U.S.C. §§ 157 and 1334; and consideration of the Twelfth Omnibus Claims Objection and the relief requested therein being a core proceeding pursuant to 28 U.S.C. § 157(b); and venue being proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409; and due and proper notice of the Twelfth Omnibus Claims Objection having been

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<sup>1</sup> Capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to such terms in the Debtors’ Twelfth Omnibus Claims Objection.

provided, and it appearing that no other or further notice need be provided; and upon consideration of the Twelfth Omnibus Claims Objection and the Declaration of Deanna Horst in Support of Debtors' Twelfth Omnibus Objection to Claims (No Liability – Paid and Satisfied Tax Claims), annexed to the Objection as Exhibit 1; and the Court having found and determined that the relief sought in the Twelfth Omnibus Claims Objection is in the best interests of the Debtors, their estates, creditors, and all parties in interest and that the legal and factual bases set forth in the Twelfth Omnibus Claims Objection establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor, it is

ORDERED that the relief requested in the Twelfth Omnibus Claims Objection is granted to the extent provided herein; and it is further

ORDERED that each Paid and Satisfied Tax Claim listed on Exhibit A annexed hereto is hereby disallowed and expunged; and it is further

ORDERED that Kurtzman Carson Consultants LLC, the Debtors' claims and noticing agent, is authorized and directed to expunge from the claims register the Paid and Satisfied Tax Claims identified on the schedule annexed as Exhibit A hereto pursuant to this Order; and it is further

ORDERED that the Debtors are authorized and empowered to take all actions as may be necessary and appropriate to implement the terms of this Order; and it is further

ORDERED that notice of the Twelfth Omnibus Claims Objection, as provided therein, shall be deemed good and sufficient notice of such objection, and the requirements of Bankruptcy Rule 3007(a), the Case Management Procedures entered on May 23, 2012 [Docket No. 141], the Procedures Order, and the Local Bankruptcy Rules of this Court are satisfied by such notice; and it is further



ORDERED that this Order has no res judicata, estoppel, or other effect on the validity, allowance, or disallowance of any claim not listed on Exhibit A annexed to this Order, and the Debtors' and all party in interest's rights to object on any basis are expressly reserved with respect to any such claim not listed on Exhibit A annexed hereto, and any claim that is listed on Exhibit A to the extent this Court grants any claimant leave to amend its Paid and Satisfied Tax Claim under section 502(d) of the Bankruptcy Code; and it is further

ORDERED that this Order shall be a final order with respect to each of the Paid and Satisfied Tax Claims identified on Exhibit A, annexed hereto, as if each such Paid and Satisfied Tax Claim had been individually objected to; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from or related to this Order.

Dated: \_\_\_\_\_, 2013  
New York, New York

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THE HONORABLE MARTIN GLENN  
UNITED STATES BANKRUPTCY JUDGE

**Exhibit A**

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)

TWELFTH OMNIBUS OBJECTION - NO LIABILITY - PAID CLAIMS (NON-BORROWER CLAIMS)

	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number
1	Bernalillo County Treasurers Office Patrick J. Padilla, Treasurer P.O. Box 627 Albuquerque , NM 87103-0627	2238	11/05/2012	\$1,290.36 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032
2	BROOKFIELD TOWN TAX COLLECTOR 6 CENTRAL ST BROOKFIELD, MA 01506	505	09/17/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$816.33 Secured \$0.00 Priority \$18.79 General Unsecured	Residential Capital, LLC	12-12020
3	Burnet Central Appraisal District, Collecting Property Taxes for The County of Burnet, Texas, Burnet Consolidated Independent Lee Gordon McCreary, Veselka, Bragg & Allen, P.C. PO Box 1269 Round Rock, TX 78680-1269	2036	11/01/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$3,711.14 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Capital, LLC	12-12020
4	Catalina Tax Co LLC US Bank as Cust for Tower C/O Catalina Tax Co LLC PO Box 645040 Cincinnati, OH 45264-5040	460	09/04/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$3,773.65 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Capital, LLC	12-12020
5	City of Mesquite and Mesquite Independent School District c/o Schuereberg & Grimes, P.C. Gary Allmon Grimes 120 W. Main Street, Suite 201 Mesquite, TX 75149	54	06/04/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$1,876.04 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage USA Corporation	12-12031

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)

TWELFTH OMNIBUS OBJECTION - NO LIABILITY - PAID CLAIMS (NON-BORROWER CLAIMS)

	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number
6	City of Princeton Elizabeth Banda Calvo Perdue, Brandon, Fielder, Collins & Mott, L.L.P. P.O. Box 13430 Arlington, TX 76094-0430	8	05/21/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$884.84 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032
7	Clear Creek Independent School District Carl O. Sandin Perdue, Brandon, Fielder, Collins & Mott, L.L.P. 1235 North Loop West Suite 600 Houston, TX 77008	6262	11/30/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$110.23 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Capital, LLC	12-12020
8	Columbiana County Treasurer 105 S. Market St. Ste 8 Lisbon, OH 44432	914	10/01/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$3,637.97 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Funding Company, LLC	12-12019
9	COVENTRY TOWN 1670 FLAT RIVER RD COVENTRY TOWN TAX COLLECTOR COVENTRY, RI 02816	695	09/24/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$3,265.43 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032
10	Cypress Hill Municipal Utility District #1 Carl O. Sandin Perdue, Brandon, Fielder, Collins & Mott, L.L.P. 1235 North Loop West Suite 600 Houston, TX 77008	6267	11/30/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$2,407.03 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Capital, LLC	12-12020

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)

TWELFTH OMNIBUS OBJECTION - NO LIABILITY - PAID CLAIMS (NON-BORROWER CLAIMS)

	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number
11	Don Armstrong, Property Tax Commissioner Shelby County Property Tax Commission PO Box 1298 Columbiana, AL 35051	347	07/30/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$1,533.84 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032
12	Doug Belden, Hillsborough County Tax Collector Attn Doug Belden Tax Collector, Hillsborough County 601 E Kennedy Blvd 14th Floor PO Box 172920 Tampa, FL 33672-2920	364	08/02/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$2,864.66 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032
13	Elko County Elko County Treasurer 571 Idaho Street, Suite 101 Elko, NV 89801	698	09/24/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$1,079.31 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032
14	HARRIS COUNTY WCID 96L 11111 KATY FWY STE 725 LEARED ASSESSOR COLLECTOR HOUSTON, TX 77079	5958	11/28/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$5,127.72 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032
15	Harrison Central Appraisal District, collecting property taxes for Hallsville Independent School District Lee Gordon McCreary, Veselka, Bragg & Allen, P.C. PO Box 1269 Round Rock, TX 78680-1269	2031	11/01/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$1,612.92 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Capital, LLC	12-12020

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)

TWELFTH OMNIBUS OBJECTION - NO LIABILITY - PAID CLAIMS (NON-BORROWER CLAIMS)

	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number
16	Howard County Assessors Office 220 N Main St Room 226 Kokomo, IN 46901	1284	10/15/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$1,512.97 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032
17	MARION COUNTY PO BOX 2511 SALEM, OR 97308	1212	10/15/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$3,400.64 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032
18	MARION COUNTY PO BOX 2511 MARION COUNTY TAX COLLECTOR SALEM, OR 97308	1214	10/15/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$1,431.31 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032
19	Mason County Treasurer Attn Brittany P.O. Box 429 Shelton, WA 98584	946	10/04/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$348.68 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032
20	MC DUFFIE COUNTY 406 MAIN STREET PO BOX 955 TAX COMMISSIONER THOMSON, GA 30824	855	09/28/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$408.28 Priority \$0.00 General Unsecured	GMAC Mortgage USA Corporation	12-12031

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)

TWELFTH OMNIBUS OBJECTION - NO LIABILITY - PAID CLAIMS (NON-BORROWER CLAIMS)

	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number
21	Orange County John P. Dillman Linebarger Goggan Blair & Sampson, LLP P.O. Box 3064 Houston, TX 77253-3064	253	07/06/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$5,080.76 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032
22	Pierce County Budget & Finance 615 South 9th St, Ste 100 Tacoma, WA 98405	233	07/02/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$5,827.66 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032
23	Princeton Independent School District Elizabeth Banda Calvo Perdue, Brandon, Fielder, Collins & Mott, L.L.P. P.O. Box 13430 Arlington, TX 76094-0430	5	05/21/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$1,790.11 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032
24	SCITUATE TOWN 195 DANIELSON PIKE SCITUATE TOWN TAX COLLECTOR SCITUATE, RI 02857	585	09/20/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$2,264.22 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Capital, LLC	12-12020
25	Shelby County Trustee P.O. Box 2751 Memphis, TN 38101-2751	329	07/23/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$4,761.69 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Funding Company, LLC	12-12019

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)

TWELFTH OMNIBUS OBJECTION - NO LIABILITY - PAID CLAIMS (NON-BORROWER CLAIMS)

	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number
26	WEBSTER TOWNSHIP 5665 WEBSTER CHURCH RD TREASURER WEBSTER TWP DEXTER, MI 48130	5787	11/19/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$11,719.64 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Funding Company, LLC	12-12019
27	YUMA COUNTY YUMA COUNTY TREASURER 410 MAIDEN LN YUMA, AZ 85364	5373	11/19/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$1,544.32 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032